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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

March 31, 2009

RUSSELL SULLIVAN, STAFF DIRECTOR
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The Honorable Governor Kathleen G. Sebelius
One SE Cedar Crest Road
Topeka, Kansas 66606

Dear Governor Sebelius:

Your 2005, 2006 and 2007 Federal income taxes have been reviewed in connection with your nomination to be the Secretary of Health and Human Services. We understand that you and your husband hired a Certified Public Accountant to conduct a thorough review of your tax returns in preparation for your nomination, and that amended returns were filed for each year. Your original returns and your amended returns were included as part of our review.

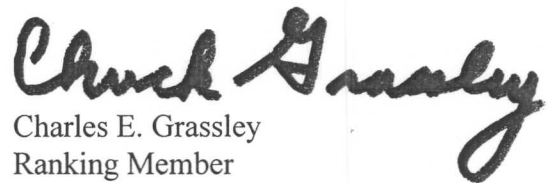
No additional items were identified that needed to be addressed as a result of our review. We would appreciate a response to this letter giving an account of the changes that were made in your amended returns.

We appreciate your full cooperation with our review and your timely response to this letter.

Sincerely,



Max Baucus
Chairman



Charles E. Grassley
Ranking Member